

# WCCUSD Community Budget Advisory Committee

## Resolution

Concerning:	2014-2015 Parcel Tax Expenditures and Scope of Measure G
Adopted:	Meeting of the WCCUSD Community Budget Advisory Committee (CBAC) April 30, 2015

### Background

In November of 2012 voters approved the continuance of the School District's parcel tax levy. Starting in the 2014-15 fiscal year, Measure G (Election of 2012) has provided parcel tax revenues for West Contra Costa Unified School District schools. The Measure G parcel tax levy began as of July 1, 2014 and will continue through June 30, 2019. The text of the measure is available on the District's website located at: [www.wccusd.net](http://www.wccusd.net).

According to Measure G: "Parcel Tax funds shall also be subject to an annual independent financial audit which shall be made public, including oversight by the Community Budget Advisory Committee and posting on the District's website."

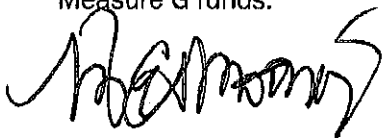
As part the Committee's oversight, we reviewed the Measure G Parcel Tax Report (see attached) for parcel tax expenditures and found the reports to be aligned with the stated purposes of the parcel tax measure.

The purpose of the special tax is to improve the quality of education in the District by supporting the following programs:

- o Protecting core academic subjects including reading, writing, mathematics and science,
- o Attracting and retaining quality teachers,
- o Preparing students for college and the workforce,
- o Providing smaller class sizes for the youngest children,
- o Providing classroom computers and technology,
- o Improving safety on and around our campuses,
- o Supporting after-school programs to keep kids away from gangs and drugs,
- o Supporting science laboratories, materials and activities,
- o Supporting libraries.

### Finding

The Committee finds that the expenditures budgeted for FY 14-15 are within the stated purposes for Measure G funds.



Elizabeth Bundschu-Mooney  
Chair  
WCCUSD Community Budget Advisory Committee

**West Contra Costa Unified School District**  
**Parcel Tax Expenditure Budget with Ballot Text Identification**  
**July 1, 2011 - June 30, 2015**  
**as of 03/19/2015**

Item	FTE	2011-12 Expended	FTE	2012-13 Expended	FTE	2013-14 Expended	FTE	2014-15 Budget
<b>Restoring library services and athletic</b>								
Athletics (non-personnel costs)		\$ 536,694		\$ 536,623		\$ 665,385		\$ 547,400
Athletics Coaches, Athletics Aides etc.		\$ 500,760		\$ 512,229		\$ 517,949		\$ 465,571
Library non-personnel costs		\$ 1,000		\$ -				\$ 55,000
Elementary Library Assistants	8.00	\$ 377,726	8.00	\$ 452,421	8.00	\$ 550,634	8.00	\$ 677,569
Library Secretary/Assistant/Proj Asst/Supervisor	1.00	\$ 82,036	1.00	\$ 65,329	3.00	\$ 112,118	4.00	\$ 105,232
Middle School Info/Literacy Library Assts	5.00	\$ 281,976	5.00	\$ 296,049	5.00	\$ 307,623	6.00	\$ 321,973
Middle School Librarians	6.00	\$ 418,451	6.00	\$ 423,226	5.00	\$ 408,707	5.50	\$ 450,989
High School Info/Literacy Library Assts	6.00	\$ 379,604	6.00	\$ 383,136	6.00	\$ 375,321	6.00	\$ 388,931
High School Librarians	6.00	\$ 558,828	6.00	\$ 537,402	6.00	\$ 549,789	6.00	\$ 576,805
<b>Total library and athletic programs</b>	<b>32.00</b>	<b>\$ 3,136,875</b>	<b>32.00</b>	<b>\$ 3,206,415</b>	<b>33.00</b>	<b>\$ 3,487,526</b>	<b>35.50</b>	<b>\$ 3,589,470</b>
		\$ 418,452						
<b>Maintaining reduced class sizes for Kindergarten through third grade</b>								
K-3 CSR		\$ 1,920,000		\$ 2,300,000		\$ 2,800,000		\$ 1,600,000
<b>Total reduced class size in grades K-3</b>		<b>\$ 1,920,000</b>		<b>\$ 2,300,000</b>		<b>\$ 2,800,000</b>		<b>\$ 1,600,000</b>
<b>Purchasing textbooks and teaching materials</b>								
Instructional Materials-Textbooks		\$ 976,147		\$ 1,216,675		\$ 411,677		\$ 831,475
<b>Total textbooks and teaching materials</b>		<b>\$ 976,147</b>		<b>\$ 1,216,675</b>		<b>\$ 411,677</b>		<b>\$ 831,475</b>
<b>Attracting and retaining qualified teachers, aides and counselors</b>								
Counselors	27.00	\$ 2,361,563	28.00	\$ 2,549,118	30.00	\$ 2,689,209	33.50	\$ 2,965,078
School Psychologists	2.90	\$ 301,544	2.90	\$ 279,739	2.40	\$ 264,121	2.40	\$ 272,983
Special Education Teachers (Speech)	4.40	\$ 239,465	4.40	\$ 212,132	4.40	\$ 292,218	4.40	\$ 358,956
<b>Total qualified teachers, aides and counselors</b>	<b>34.30</b>	<b>\$ 2,902,572</b>	<b>35.30</b>	<b>\$ 3,040,989</b>	<b>36.80</b>	<b>\$ 3,245,548</b>	<b>40.30</b>	<b>\$ 3,597,017</b>
<b>Improving custodial service to keep bathrooms and other facilities clean and in good condition</b>								
Custodians	9.00	\$ 514,686	9.00	\$ 538,432	9.00	\$ 574,202	9.00	\$ 583,839
Other Custodial Expense		\$ 20,586		\$ 20,712		\$ 19,790		\$ 22,000
High School Assistant Custodial Supervisors		\$ -		\$ -				
<b>Total facilities clean and in good condition</b>	<b>9.00</b>	<b>\$ 535,272</b>	<b>9.00</b>	<b>\$ 559,144</b>	<b>9.00</b>	<b>\$ 593,992</b>	<b>9.00</b>	<b>\$ 605,839</b>
<b>Grand Total</b>	<b>75.30</b>	<b>\$ 9,470,866</b>	<b>76.30</b>	<b>\$ 10,323,223</b>	<b>78.80</b>	<b>\$ 10,538,743</b>	<b>84.80</b>	<b>\$ 10,223,801</b>
				<b>Revenue</b>		<b>\$ 9,773,376</b>		<b>\$ 9,800,000</b>
		<b>2012-13 Ending Fund Balance</b>		<b>\$ 1,189,167</b>				
		<b>2013-14 Ending Fund Balance</b>				<b>\$ 423,800</b>		